OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, MULBAGAL.

Notification dated 6th September 1956.

No. C. R. 130- 56-57. In supersession of all other notifications in this behalf, it is hereby notified for the information of the public of the Mulbagal Town that the Municipal Council have resolved in their General Meeting held on 30th July 1956 to adopt the Octroi Bye-laws and rules to impose octroi as defined in the rules appended hereto.

Any inhabitant of this town objecting to the proposed levy of octroi may within one month from the date of this notification send his objections in writing to the Municipal Council, Mulbagal.

Objections received after the due date will not be considered.

Under Section 48 (3) of the Mysore Town Municipalities Act, 1951, objections or suggestions relating to the draft Octroi Bye-laws and Rules received from the public of this town will be taken into consideration on or after 25th October 1956 before adopting the Bye-laws and Rules.

Octroi Bye-laws framed by the Town Municipal Council, Mulbagal, under Section 48 (1) (*k*) of the Mysore Town Municipalities Act, 1951.

OCTROI BYE-LAWS

1. The octroi limits for the purpose of collecting octroi shall be the municipal limits.

2. No article liable to octroi shall be brought within municipal limits except by one of the high roads and cross roads specified in the Schedule A.

3 (*a*) The octroi posts at which such goods shall be liable to inspection shall be Ookads on the high roads as well as the cross roads specified in the schedule—the bonded warehouse. And every person bringing the dutiable goods within the municipal area shall report the fact at the first of such posts on the route by which they are brought; all officials of the Octroi Department not below the rank of a mutsaddi are authorised to inspect the contents of any conveyance or package under Section 85 of Town Municipalities Act, 1951.

(*b*) All persons driving vechicles shall stop them at the octroi posts when entering the municipal limits (whenever required to do so by the octroi staff) for the purposes of examining and searching articles liable to octroi.

(*c*) Breach of the clause (*b*) of this Bye-law shall render the offender liable on conviction to a fine not exceeding rupees fifty.

4. A table showing the articles on which octroi is leviable shall be open to inspection of any person at the Municipal Office and copies thereof shall be supplied without any charge to any person requiring the same. Such table shall also be affixed in a conspicuous place at every post or office at which octroi is levied.

SCHEDULE A

Municipal limits for Octroi purposes.

All octroiable goods must enter into the Town only through the following gates which are called Octroi and Toll Ookads :—

(*a*) Madras gate
(*b*) Mallanaikanahally gate
(*c*) Bangarapet gate
(*d*) Byappalli gate
(*e*) Kolar gate
(*f*) Srinivaspur gate
(*g*) Ramasandra gate
(*h*) Octroi office in the Town.

Grant of licenses for the sale of certain articles.

5. The conditions on or subject to which licenses for sale of articles liable to octroi may be granted shall be as follows :—

Octroi license of wholesale dealers.

(1) That the license shall be in force only till 31st March 19...and that it shall be shown to any octroi officer when he shall lawfully call for the same.

(2) That due written notice of the despatch of all consignments of.....to the licensee's address and probable date of arrival within Municipal limits be given to the officer in charge of the Town Bonded Warehouse that these goods be brought within the Municipal limits between the hours of 6 A.M. and 6 P.M. and by any of the public high roads and cross roads described in the Schedule A and that the parties in charge report themselves to the first Ookad reached within the Municipal limits a Peon from which will accompany the consignment to the bonded warehouse and that the importers or persons in charge of the consignment shall be bound to answer truly all lawful questions put by the octroi mutsaddi or the officer in charge of the Town Bonded Warehouse.

(3) That all octroi articles attempted to be introduced within Municipal limits after 6 P.M. and before 6 A.M. or by any other than the public roads described in the said Schedule A will be considered as contraband and treated accordingly.

(4) That the article subject to octroi duty mentioned above shall not be introduced into the premises of the license or place of business without payment or octroi thereon.

(5) That when by the license the licensee is authorised to vend (goods to be specified by the Municipality) in any form, an account in the accompanying form shall be kept by the licensee of all stock of goods (to be specified by the Municipality) imported and disposed of either by sale within the town or exported beyond the Municipal limits and that such account shall be open to inspection of any Octroi Officer above the grade of a peon and shall be submitted to the officer in charge of the bonded warehouse on the 15th of every month for verification.

(6) That no dutiable articles intended for consumption in the Town of Mulbagal shall under any circumstances be allowed to be deposited by the licensee in any of the villages immediately beyond Municipal limits.

(7) That the license shall not be transferable by sale, gift, mortgage or otherwise and that no person except such as are named herein shall have power to act under it.

(8) That the licensee shall deposit Rs. 100 (one hundred) as security for the due observance of the conditions of the license, the whole or part of it being forfeited as the President may direct for breach of any of the conditions of the license.

Octroi License by Retail Dealers.

6. (1) That the premises of the licensee may be inspected by any octroi officer at any time in the manner prescribed by the Bye-Laws.

(2) That in respect of all..... in the said premises whether purchased or sold by the licensee, the octroi duty shall have been paid and the ... ...shall have been purchased at the Bonded Warehouse or from a duly licensed wholesale dealer.

(3) That no.....shall be stored or sold in any other place than licensed premises and any found in an unlicensed premises is liable to be contraband and dealt with accordingly.

(4) That the license shall be in force only for 12 months namely from 1st April 19.....to 31st March 19 ..... and that it shall be exhibited to any octroi officer when he shall lawfully call for the same.

(5) That the license shall not be transferred by sale, gift, mortgage or otherwise and that no persons except such as are named in the license shall have the power to act under it.

(6) The licensee shall, within fifteen days from the date of issue of the license, have a sign-board put up in a conspicuous part of the premises occupied by him with the following inscription legibly painted thereon in Kannada and English:

Number of license.....
Name.....
License to sell.....

(7) That the licensee shall deposit Rs. 10 (ten) as security for the due observance of the conditons of the license, the whole or part of it being forfeited as the President may direct for the breach of any of the conditions of the license.

(8) That the license shall be liable to suspension or forfeiture for breach of any of the conditions of the octroi Bye-laws.

Refunds.

7. On all articles on which octroi duty has been paid and which are subsequently exported by the original importer himself beyond the Municipal limits without breaking bulk, refunds shall subject to the following rules, be granted at the rates originally charged at the time of import :—

(i) on timber imported and re-exported in logs within six months from the date on which octroi is levied ;

(ii) on piece-goods within three months from the date on which octroi was levied ;

(iii) all other articles within one month from the date on which octroi was levied:

Provided that no refund shall be granted of any sum less than one rupee.

8. Any person claiming refund under the above Bye-laws shall produce the goods to be exported at the Central Octroi Office together with the original receipt for octroi duty paid thereon and an application for refund prepared in triplicate in the form annexed to these bye-laws. He shall fill up columns 1 to 10 of the application signing and dating the same before he presents at the Octroi Office. He shall also produce for record in the office a certified copy of the invoice as per which duty was paid on the article at the time of its import.

9. Any person who has been exempted under Rule 6 of the Octroi Rules from production of goods at the Octroi Office on import shall, subject to the same conditons, be exempted from the production of goods to be exported.

10. The officer in charge of the Octroi Office on being satisfied as to the identity of the goods produced with those for which receipt has been granted or the validity of the claim, shall fill up columns 11 to 15 and the coupon and hand over the form to the exporter along with a certificate in the form annexed.

11. All goods exported under such pass and also goods exported under free export pass under Rule 13 of the Octroi Rules shall be produced by the exporter at the octroi post of exit.

12. The octroi subordinate in charge in the post of exit shall satisfy himself that the goods produced as being covered by the pass correspond with the entries in the pass presented with them.

13. If the goods are being exported otherwise than by rail and if the consignment appears to be duly covered by the pass, he shall retain the coupon after due endorsement of the particulars specified on the reverse of the form. Otherwise he shall retain the pass and shall report the circumstances forthwith for the orders of his immediate superior. If the goods are under a free export pass, and do not appear to agree with the particulars given therein, they shall be detained until the orders of his superior are received.

14. If the goods are for export by rail the octroi subordinate in charge of the station of exit shall retain the pass pending production of a railway receipt for the goods covered by the pass. Upon production of railway receipt if after due enquiry the said octroi subordinate, is satisfied that the goods produced are covered by the pass and also by railway receipt in question, he will then endorse on the reverse of the form and also on the coupon the number and date of the railway receipt and will return the form retaining the coupon subject to the disposal in the prescribed course of business.

15. In all cases in which refunds are claimed, the triplicate pass duly endorsed as provided by Bye-laws 13 and 14 respectively must be produced at the Central Octroi Office by the person keeping the refund and if after due check the officer in charge is satisfied that a refund of octroi covered by such passes is duly payable, he shall forthwith pay the same to the person presenting the triplicate pass.

16. Every importer of dutiable articles shall, if called upon by a requisition in writing signed by the President within three months of such import, account for the articles received by him by producing either a permit obtained in token of payment of octroi duty or any export pass in proof of having exported the whole or part of the

17. Any person importing or exporting dutiable articles who infringes the above Bye-laws shall be liable to a fine not exceeding 50 (fifty) rupees.

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MULBAGAL TOWN MUNICIPALITY.

Form of application for refund of octroi on goods exported from the Municipality

To be filled by the exporter.—

1. Description of goods. .....
2. Quantity, number and value .....
3. Name of exporter with address in full .....
4. Name of person presenting this application with address in full .....
5. Place to which goods are exported .....
6. Name of the consignee with address in full .....
7. Name of the Ookad at which goods are exported .....
8. Date and hour at which goods are to be exported .....
9. Means of conveyance .....
10. Particulars of packages, *e.g.*, number of bags, baskets, etc. .....

To be filled up by the verifying officer—

11. Deduction to be made from the quantity, number or value of goods .....
12. Why deducted .....
13. Net quantity, value or number .....
14. Rate of octroi .....
15. Amount of refund .....

Coupon—

16. Application number .....

I intend exporting the goods mentioned above from this Municipality. Please refund the duty thereon to..... .....who is my authorised agent.

.....

Signature of the Exporter or his authorised representative.

Endorsement by verifying officer.—I have as far as possible examined the goods mentioned in this application and made entries in columns 11 to 15.

I have this day.....at.....A.M./P.M. satisfied myself that they agree with the details of the application.

.....

Signature of the Verifying Officer.

Endorsment by the Mutsaddi at the Ookad of Export.

I certify that the goods numbering/weighing..... mentioned in this application passed out of the Municipal limits in my presence on.....at.....

.....

Signature of Mutsaddi at Export Ookad.

(COUNTERFOIL) Certified that the goods mentioned in this application have actually passed out of Municipal limits in my presence on.....at.....

.....

Signature of Mutsaddi at Export Ookad.

Report of Refund clerk.—Checked and agreed with the refund ledger (the exporter has produced Railway Receipt No.....in proof of export).

.....

Signature of refund clerk.

Order of disbursing officer.—Pay Rs. a. p.

Date. *Signature.*

Payees' Acknowledgment.—I acknowledge receipt of amount entered in the payment order namely Rs. a. p.

Date. *Signature of payee.*

Octroi Rules framed under Section 46 (1) (h) of the Mysore Town Municipalities Act, 1951, by the Town Municipal Council Mulbagal.

Octroi Rules.

Octroi shall be levied in respect of animal or goods or both specified in the schedule to these rules at the rates noted against each (the items and the rates are shown in the Schedule).

2. The octroi shall be paid at the time of import of animals or the goods to the octroi mutsaddi in charge of Octroi Ookad. In case of disagreement as to the amount of octroi duty payable by the importer of goods imported within the octroi limits, the Mutsaddi in charge of the Ookad shall cause the importer to take all the goods before the President or Vice-President or the Executive Officer for the settlement of the duty to be paid.

3. When the goods have been examined at the Octroi Ookads a pass in duplicate for such of the goods as are liable to octroi duty shall be furnished to the importer by the Octroi Mutsaddi. On receiving such pass, the importer shall forthwith bring the taxable goods to the Central Octroi Office accompanied by a Peon: provided that if the duty to which the goods are liable does not exceed five rupees, the Octroi Mutsaddi may receive such duty and give to the importer a permit showing the nature and quantity of the goods and the duty received; provided also that in the case of goods imported by railway the Inspector or other officer in charge of the Octroi post at the railway station may in the same manner receive duty not exceeding five rupees.

4. When the goods accompanied by a pass as aforesaid are brought to the central office, they may be unloaded and weighed or counted by the officer in charge of the Octroi office. Upon ascertainment of the amount of octroi payable on the goods the importer shall either pay the amount due and receive permit for the removal of the goods or shall deposit the same in the Octroi office. When the duty is paid as above a permit shall be granted by the officer in charge of the Central Octroi Office for the removal of the goods showing the quantity of weight of the goods, the duty paid in respect there of and the date of payment. The fact of the receipt shall also be noted on each copy of the duplicate pass, one copy of which shall also be fixed in the office and one copy returned to the Octroi post from which it was received. In case the importer wishes to re-export the goods at once, he shall do so only after obtaining free export pass subjecting the goods to the escort of an Octroi subordinate.

5. With a view to facilitating the appraisement of the value of goods when the tax is assessed on value, the importer may be called upon to produce the invoice of the goods for the inspection by the officer in charge of Central Octroi Office. Whenever the invoice produced by an importer is in a language other than English or Kannada, he shall produce a true copy of such invoice translated into English or Kannada and verified by the importer.

In case the importer does not produce an invoice, he shall be given a declaration in writing regarding the quantity, number, weight, value, etc., of the article, for clearance of octroi duty. Should the importer fail or refuse to produce the invoice or if the invoice or the declaration produced appears to the officer in charge of Central Octroi Office to be false or unduly low, the value of the goods shall be assessed by the officer in charge of the Central Octroi Office at current rates and octroi levied accordingly.

Explanation.—When the appraisement of the value of goods is made on the basis of the invoice, the value shall include all expenses such as packing charges, freight charges, cart hire, etc., less trade discount shown in the invoice.

6. With the previous approval of the President in each case any carrying agent through whom goods are imported on behalf of persons resident within the Municipality or any wholesale importer may, on depositing as security such amount not being less than Rs. 250 as may be fixed by the President, be exempted from producing the goods imported by him or through his agency for inspection at the Central Octroi Office provided that he makes arrangements satisfactory to the President for the supply to the Municipal Council of correct and detailed lists of all such goods with the names of consignees in each case. Every such agent shall be responsible to the extent of his deposit for the payment of octroi on all goods which may have left his premises without octroi having been paid:

Provided that the President may at any time cancel such exemption by giving notice in writing to such agent or importer and return to him the amount of his deposit or such portion thereof as may remain at his credit or may in any case require such agent or importer to produce any such goods for inspection at the Central Octroi Office.

Every deposit holder under this rule shall submit on or before the 3rd of every month the stock account of the previous month for the verification of the dutiable articles.

Deposit Room—Central Octroi Office (Bonded Warehouse).

7. The Municipal Council shall provide a Bonded Warehouse in the central octroi office for the custody of goods which may be deposited under rule 3 of the Octroi Rules.

8. The bonded warehouse shall be open for the transaction of business from 11 A.M. to 5 P.M. daily except on Sundays and holidays authorised by the President. Arrangements shall however be made by the officer in charge of the octroi office for dealing with perishable articles such as betel leaves on such days.

9. Any importer depositing goods in the Bonded Warehouse shall, unless the officer in charge of the octroi office has previously by weighing, counting or appraising ascertained the amount of octroi payable thereon, give a declaration in the form appended (Schedule 2) of the description, weight, quantity and if necessary of the value of the goods.

10. A receipt in the form appended to Schedule 3 shall be given by the officer in charge of the Central Octroi Office for all the goods deposited in the Bonded Warehouse and a register of all such goods shall be maintained.

11. The receipt given by the Octroi Department for depositing the goods should be returned before taking delivery of the articles to which it refers, otherwise the officer in charge of the Central Octroi Office may refuse to deliver the articles.

12. If the depositor does not himself take delivery of the article deposited in the octroi office, he must endorse on the receipt a request for delivery to the person to whom he wishes it to be made and if the receipt is not produced, the delivery of the goods may, at the discretion of the officer in charge of the octroi office, be withheld until the person entitled in his opinion to receive the same has given an identity to the satisfaction of the officer in charge of the octroi office.

13. Any person who has deposited goods in the Bonded Warehouse may break bulk or change the packing thereof on application to the officer in charge of the warehouse or may on paying full duty thereon import such goods into the municipal limits covered by a permit or may export such goods immediately after the receipt into the octroi office free covered by an Export Pass subject to the escort of an octroi subordinate; provided that new packages covered by such pass shall, if possible before they are taken from the warehouse, be stamped by the officer in charge, so as to show that they are under deposit.

The Export pass shall be in triplicate, the original being retained by the officer in charge of the warehouse, and the duplicate and triplicate delivered to the exporter.

14. No goods shall be allowed to leave the warehouse until the storage fee has been paid thereon under the following rules:—

(*a*) Goods shall be allowed to remain 24 hours free of charge counted from sunrise to sunrise.

(*b*) After that period single rates as in the following table shall be charged for seven days or portion thereof:—

	Re.	a.	p.	
(i) Piece goods bundles—				
(*a*) per bale of 400 lbs. or over or for case of 6 doz. or over ...	0	2	0	per day
(*b*) per bale of less than 400 lbs. or per case of less than 6 dozen.	0	1	0	per day
(ii) Tobacco bundles ...	0	1	0	per maund or portion thereof.
(iii) Kerosene oil and other oils (4 gallons)	0	0	3	per tin per day.

	Rs.	a.	p.	
(iv) Cocoanuts ...	0	0	6	per bag of 100 or fraction thereof
(v) Sugar for 200 cwts. or nine maunds	0	0	6	per bag per day
(vi) Other bundles and bags	0	0	6	per bag per day
(vii) Dry cocoanuts (copra)	0	0	3	per maund per day
(viii) Iron, brass, copper and other metals	0	4	0	per ton per day
(ix) Timber ...	0	1	0	per 100 c. ft.
(x) Ghee or butter per maund	0	0	6	per day
(xi) Tea, or soap per box	0	0	3	
(xii) Cudapah slabs ...	0	2	0	for every 25 slabs or fraction thereof
(xiii) Tiles (Mangalore pattern)	0	0	6	per 100 do.

NOTE:—Maund means 24 lbs., for purposes of this Bye-law.

(*c*) Double these rates shall be charged after seven days, provided that the President may in his discretion allow a reduction in or exemption from such double rates.

(*d*) The date of admission and removal of goods shall reckon as one day and Sundays and closed holidays shall not be taken into account in reckoning the date from which fees under each class shall be payable. When delay is caused by the inability of the officer in charge of the deposit room to examine and pass the goods such delay shall not be reckoned.

15. The President may permit any wholesale dealer to occupy a room in the Bonded Warehouse for the storing of dutiable articles intended for sale to retail dealers in the Municipality and may make such rules regarding the occupation of such rooms as may from time to time be found necessary.

16. When goods stored by the wholesale dealer in the Bonded Warehouse under the above rules are issued on payment of duty, such allowance may be made on the original weight on account of reduction of weight owing to driage or wastage as may from time to time be fixed by the President.

17. All perishable commodities remaining uncleared or unclaimed after 48 hours shall be sold by public auction to the highest bidder at the warehouse. All other goods remaining uncleared or unclaimed for a longer period than three months shall be sold in like manner, provided that before selling such goods notice of that fact shall be posted for seven days at the Bonded Warehouse and at the Municipal Office and provided that the goods shall be sold earlier when the storage fees are likely to exceed their value.

18. When any goods are sold under Rule 17 of the Octroi Rules, sale proceeds shall be credited to the Municipal funds in payment of duty and storage fees due in respect thereof, provided that if the amount realised by the sale exceeds the amount so due, the balance shall be kept in deposit for one year and any claims for such balance received during that time shall be duly considered by the President. At the expiry of one year or after all claims received during that period have been duly disposed off the balance shall be credited to the Municipal funds. No claims shall be admitted after the said period of one year, except by special *permission of* the Council.

19. *The Municipal* Council shall not be responsible for any damage that may be Caused to goods deposited in the deposit room or while such goods are being passed into or out of deposit room or while they remain therein unless such damage is proved to have been caused by the wilful neglect of the deposit room keeper or other person charged with the safe custody of the goods.

20. Any person may with the sanction of the President be permitted to use any place as of Bonded Warehouse on payment of the cost of such establishment and subject to such conditions as may in each case be fixed by the President.

21. *Exemptions.*—In the following cases no octroi shall be levied in respect of articles brought into the town for private use in small quantities *e.g.*

1. 6 cocoanuts (fresh)
2. 6 cocoanuts (dry)
3. 100 betel leaves.
4. 2½ seers ghee or butter.
5. 2½ seers oil other than kerosene oil.
6. 2½ seers sugar.
7. One seer tobacco.
8. Two clothes.

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22. A receipt in the prescribed form shall be given for payments made.

SCHEDULE I

	Items.	*Rate.* Rs.	a.	p.	
1.	Cocoanut (fresh) ...	0	8	4	per hundred
2.	Cocoanut (dry) ...	0	8	0	per maund.
3.	Betel leaves ...	0	0	1	per hundred
4.	Sugar per Maund ...	0	4	0	per maund.
5.	Sheep or goat ...	0	1	6	per head.
6.	Tabacco raw per Maund	0	8	0	inclusive of Tobacco Products dust and sticks.
7.	Kerosene oil per tin of 4 gallons	0	2	0	
8.	Petrol, piecegoods ...	1	9	0	per cent.
9.	Arecanut per bag of five Mds.	0	2	0	
10.	Cocoanut oil, Vegetable oil, Dalda refined oil and groundnut oil.	0	2	0	per maund.
11.	Cement ...	0	0	6	per maund.
12.	Tiles (Mangalore or Similar pattern) including flooring tiles.	1	9	0	per cent
13.	Alloys in any shape or articles manufactured out of these metals machinery or parts.	1	9	0	,,
14.	Iron and steel or articles made thereof including machinery or parts.	1	9	0	,,
15.	Beedies per thousand ...	0	1	0	,,
16.	Cigarettes ,, ...	0	4	0	,,
17.	Gunny bag ...	0	0	1	per empty bag.
18.	Hosiery and other textile fabric.	1	9	0	per cent.
19.	Cudapah slabs	1	9	0	per cent *ad volorem*)
20.	Rubber goods	2	0	0	
21.	Coffee and tea ...	1	9	0	
22.	Wheat and wheat flour, maida flour and other wheat products per bag of 196 lbs. or fraction thereof.	0	4	0	
23.	Groundnut per bag of 100 seers.	0	0	6	
24.	Groundnut seeds per bag of 100 Srs.	0	1	0	
25.	Other oil seeds per bag of 100 seers.	0	2	0	
26.	Match boxes per gross or fraction thereof.	0	1	0	
27.	Jaggery per maund of 25 lbs.	0	0	6	
28.	Ghee Butter per maund ...	0	8	0	
29.	Imported manufactured articles such as rain or waterproof coats, umbrellas, hats, raincaps, furcaps, gowns, overcoats and masquito curtains, etc., banians, sweaters, mufflers.	1	9	0	per cent *ad volorem*.
30.	Soap of all varieties ...	1	9	0	,,
31.	Electrical goods and parts thereof, bulbs, etc.	1	9	0	,,
32.	Toilet snows, cream, hairoils, vaselines, briliantine and all kinds of pomade and perfumary and the like.	1	9	0	,,
33.	Photo frames and pictures ...	1	9	0	,,
34.	Cycles and accessories ...	1	9	0	,,
35.	Tamarind (raw)	0	0	6	per maund of 48 seers.
36.	Tamarind (cleared)	0	1	0	

SCHEDULE No. II

The Officer in charge of the Octroi Office, Town Municipality, Mulbagal.

Please receive the undermentioned goods and deposit them in the Koti.—

Name of Depositor	...	.....
Description of articles deposited	...	.....
Number of packages	...	.....
Distinguishing marks if any	...	.....
Weight—maunds/seers	...	.....
Measurement—C.ft./inches	...	.....
Quantity	...	.....
Value	...	.....
Remarks	...	.....

I do hereby certify that I have satisfied myself that the entries as made by me above are correct and that I am fully aware of the provisions of Rules Nos. 10 to 14, 16, 17 and 18 relating to the Deposit.

Witness :—

Singature.....
Date.....

Signature of the Depositor.
Address.....
Date.....

SCHEDULE No. III.

Octroi Office or Bonded Warehouse Mulbagal Town Municipality.

Received for Deposit the undermentioned goods from—

Receipt No.	...	.....
Consignment Number and date	...	.....
Goods despatch note number	...	.....
Name and description of articles	...	.....
Nunber of articles	...	.....
Remarks	...	.....

Octroi Clerk. *Officer in-charge of Octroi Office or Bonded Warehouse.*

M. G. CHANDRASEKARIAH,
President.

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OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, KUNIGAL

Notification dated 28th August 1956.

No. H. C. 208—56-57. Notice is hereby given to the inhabitants of the Kunigal Town Municipality that the Municipal Council desires to impose the Rules for the levy and collection of a Tax on arts, professions, trades and callings and on offices and appointments in the Kunigal Town Municipality under Section 46 (1) (*h*) read with Section 61 (*b*) (xi) of the Mysore Town Municipalities Act, 1951.

Any inhabitant of the Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the Municipal Council.

RULES.

1. Every person who, within the Municipal limits, exercises a profession, art or holds an office or appointment, public or private or is employed in or engages himself in any capacity in or exerciess any profession or trade or calling and every person falling under any of the denominations shown in schedule I appended to these Rules shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed.

2. The tax shall be payable in advance in two equal half-yearly instalments in April and October every year (or in one lumpsum if the assessee so desires.)

3. No person shall be liable to be taxed under these Rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or an appointment for a period of less than sixty days in the [illegible]ithin the Town.

4. When a person exercises more than one profession or art or engages in more than one trade or calling whether under the same name or under different names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources.

5. On or before 1st April and 1st October every year, an assesment list in the form specified in the schedule II shall be prepared. The list will be subject to revision half-yearly or yearly as may be decided by the Municipal Council.

6. Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assesment shall be entitled to a refund of not less than half the assessment:

Provided that no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade, or calling or office or appointment has been given to the President, Town Municipal Council, Kunigal and no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

SCHEDULE I

(See RULE 1.)

Rate of tax on arts, profession, trade or calling.

Class I.

Every person holding any office or appoinment public or private or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards :—

Yearly Rs. 50.—

(*i*) Carrying on business as a company ;
(*ii*) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers and commission agents ;
(*iii*) Bankers, money lenders, money changers, and pawn brokers ;
(*iv*) Editors and proprietors of newspaper ;
(*v*) Brokers and dealers in securities, shares or bills of exchange ;
(*vi*) Practising barristers, advocates, High Court's vakils, solicitors, attorneys, pleaders and Law Agents ;
(*vii*) Practising medical practitioners of all kinds includiag hakims and vaidyas ;
(*viii*) Dentists and Veterinary Surgeons ;
(*ix*) Owners and farmers of markets and toll farmers ;
(*x*) Architects and Civil Engineers ;
(*xi*) Keepers of hotels, lodging houses or boarding houses ;
(*xii*) Builders and surveyors ;
(*xiii*) Owners of mills, warehouses, printing presses, oil presses, cotton presses, and other presses, and factories of all kinds :
(*xiv*) Professional artists, photographers, actors, owners or managers of circuses or theatrical companies, musicians and dancers ;
(*xv*) Dealers in animals and vehicles, and owners or keepers of livery tables or hackney carriages ;
(*xvi*) Artizans.

Class II.

Every person described in Class I above, whose pay or salary or pension amounts, or whose income is estimated to amount to five hundred rupees a month or upwards: Rs. 25.

Class III

Every person described in Class I whose pay, salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards: Rs. 12.

Class IV

Every person described in Class I, whose pay or salary amounts or whose income is estimated to amount to two hundred rupees a month or upwards. Rs. 8.

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Class V

Every person described in Class I, whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards. 1. Rs. 4.

Class VI

Every person described in Class I, whose pay or salary amounts or whose income is estimated to fifty rupees a month or upwards: Rs. 2.

Class VII

Every person described in Class I, whose pay or salary amounts or whose income is estimated to amount to thirty rupees a month or upwards: Rs. 1.

N. B.—The foregoing classification is subject to the following provisos, namely:—

Proviso 1.—No owner of a cotton press shall be placed in any class below Class II.

Proviso 2.—No wholesale trader, banker, barrister, advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner or factory owner shall be placed in any class below Class III.

Proviso 3.—No abkari renter (other than a mere liquor shop-keeper, editor or proprietor of a newspaper, broker or other dealer in securities, shares or bills of exchange and no pleader, medical practitioner (other than a Hakim or Vaidya, dentist or veterinary surgeon) shall be placed in any class below Class IV.

Proviso 4.—No boatowner, Auctioneer, money lender, owner or farmer of a market, toll farmer, keeper of a hotel, lodging house or boarding house and no builder, surveyor or owner of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class V.

SCHEDULE II

Profession Tax Assessment.

(RULE 5)

Kunigal Town Municipality.

Division No. .....

Number	...	.....
Name of party	...	.....
Assessment in previous year—	...	.....
Number	...	.....
Amount—Rs.	...	.....
Occupation Adress	...	.....
Monthly or annual income or other basis of assessment	...	.....
Proposed assessment	...	.....
Class	...	.....
Amount—Rs.	...	.....
Number	...	.....

Bye-laws relating to Profession Tax

1. On the written requisition of the Municipal President or of such person or persons as may be authorised by him from time to time in this behalf:

(i) Every person engaged in or exercising any profession, art, trade, or calling or holding any office or appointment within the limits of the Town Municipality shall, within fifteen days after the receipt of such requisition, furnish a statement under his signature in writing in the form appended to these bye-laws showing his income for the required year or years.

(ii) Every occupier of any building or land within the Town Municipal limits shall furnish, within a week of requisition, a list in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.

2. Every employer or the head or Secretary or Manager of any public or private office or of a firm, or company or association shall, within the 15th of April and 15th of October, every year furnish:

(a) a list in writing of the names of all persons employed by such employer or by such office, firm, company or association with a statement of the salary or income of each of such employed persons and:

(b) the particulars in regard to any company of which such employer, head, Secretary or Manager, as the case may be is the agent.

3. Notwithstanding anything contained in these bye-laws, every person commencing to exercise any profession, art, trade, or calling or to hold any office or appointment in the Town Municipal limits who has not been required to furnish a return under the Bye-laws shall, within fifteen days of so commencing give information of the fact to the President or other persons authorised by him in this behalf.

4. Every person who is liable to the tax and who shall change either the designation of the firm or the nature of his profession, art, trade or calling, office or appointment or his place of business, shall within fifteen days of such change, give intimation thereof to the President or other person authorised by him in this behalf.

5. Any infringement of these bye-laws by any person shall be punishable with fine which may extended to Rupees fifty.

Form of Return.

True return furnished by..... under the bye-laws framed by the Kunigal Town Municipal Council, under Section 48 (1) (i) of the Mysore Town Municipalities Act, (Mysore Act XXII of 1951) as to the liability to tax on profession, art, trade or calling and on offices and appointments for the year ended.....

Name and address of the party	...	.....
Nature of profession art, trade or calling followed or office or appointment held	...	.....
Date from which profession, etc., is followed	...	.....
Montly income—		
Included in the last return	...	.....
During the current year	...	.....
Remarks	...	.....
Name of the Town	...	.....

Signature of the party

Notification dated 28th August 1956.

Notice is hereby given to the inhabitants of the Kunigal Town Municipality that the Municipal Council desires to impose the Rules for the levy and recovery of a Lighting Tax under section 61(b) (x) of the Mysore Town Municipalities Act, 1951.

Any inhabitant of the Municipality objecting to the proposed Tax may, within one month from the date of this Notice, send his objections in writing to the Municipal Council.

Rules for the levy and recovery of Lighting Tax.

1. A lighting tax at a rate of Re. 0—3—0 shall be levied on every rupee of mohatarfa levied on lands and buildings by the Town Municipal Council.

2. The tax will be collected in advance in two half-yearly instalments in the months of April and October of each year, in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands within the Municipal area.

3. A receipt shall be given for the tax paid and no refund of the tax so paid shall be made under any circumstances, unless it is shown as a double payment for the same period.

Notification dated 28th August 1956.

Notice is hereby given to the inhabitants of the Kunigal Town Municipality that the Municipal Council desires to impose the Bye-laws and Rules under section 61(b) (iii) of the Mysore Town Municipalities Act, 1951, for the levy and recovery of Toll on vehicles entering the limits of Kunigal Town Municipality.

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Any inhabitant of the Municipality, objecting to the proposed tax may, within one month from the date of this Notice, send his objections in writing to the Municipal Council.

Bye-laws regarding levy of Tolls

1. The Municipal Council shall establish toll-gates for the purpose of collecting tolls on the several routes leading into the town and notify the location of such toll-gates.

2. The toll-gates shall be called the Kunigal Town Municipal Toll-Gates.

3. No vehicles liable to the payment of toll, shall enter into the Municipal Limits except by one of the Toll-gates described hereunder :

(1) Bangalore-Mangalore Road, from Eastern Side, Bangalore Gate.
(2) Bangalore-Mangalore Road, from Western Side, Mysore Gate.
(3) Tumkur-Maddur Road, from Northern Side, Tumkur Gate.
(4) Tumkur-Maddur Road, from Southern Side, Maddur Gate.

4. The Municipal Council shall have power to change, add to or combine the existing toll-gate if they consider that such a course is necessary for proper collection of tolls. Every such change, addition or combination shall be notified in the limits of the Municipality.

5. No toll shall be levied on through traffic. The time limit for through traffic from one end to other end of the Town shall be one hour.

6. Every person or owner who is for the time being in possession or use of any vehicle shall be bound to stop at the first toll-gate of entry into the Town limit through which he desires to pass.

7. Every such person or owner in possession for the time being of any vehicle shall be bound to give all necessary and true information for the ascertainment of levy and collection of toll, to the person in charge of such toll-gates.

8. If on such information, the person in charge of the toll-gate considers that the owner or user of any bus, etc., is liable to pay toll, such owner or user shall pay such tolls at the prescribed rates. But if he considers that the owner or user is entitled to exemption, after looking into the pass or permit, if any, the person in charge of the toll shall permit him to proceed.

9. *Penalties.*—Any person who violates or commits breach of the above Bye-laws shall render himself liable before a Magistrate to a fine which may extend to Rupees Twenty.

Rules for the levy and recovery of Toll.

1. Tolls at the rates mentioned in schedule shall be levied upon the vehicles specified therein entering the Municipality and shall be paid on demand.

2. The person in charge of the toll-gate shall give the person paying the toll a proper receipt showing the amount received, the date and hour of payment and the description or marks of identification of the vehicles.

3. *Exemptions.*—In the following classes of vehicles no toll shall be levied :—

(i) Belonging to or employed by the Government ;
(ii) Belonging to or employed by the Municipal Council, Kunigal.
(iii) Licensed or registered by the Municipal Council during the period for which they have been so registered or licensed.
(iv) Belonging to a person who has compounded toll leviable by periodical payments established by the license issued therefor.
(v) Whether owned or hired, used for the passage of troops or the conveyance of Government stores or of any other Government property or property of His Highness.
(vi) (Whether owned or hired) Used for the passage of shifting of Police Officers on duty or the conveyance of the passage of any property or person in their custody.
(vii) No toll shall also be levied on the Indian Military Officers passing on duty provided they travel in a staff car or wear uniform. Such Officers passing on duty otherwise than in uniform will enter in the book kept by the toll-gate keeper for that purpose, their rank, name and the nature of duty on which they are travelling.
(viii) No toll shall be levied at any of the Municipal Toll-gates in the State in respect of conveyances used by the Chief Minister on Tour.

4. Toll shall be levied only once in respect of each vehicle passing through the toll-gates of the Municipality, on any day, counted from sunrise to sunrise irrespective of the number of times the vehicle enters the Municipality or the different routes by which it enters.

5. The person in charge of the Toll-gate shall be bound to maintain a proper account of the daily collection and of the traffic passing through the Toll-gate and it must be produced for inspection whenever called upon by the President, Vice-President or the Executive Officer of the Municipality.

6. Any person may, before the expiry of the period mentioned in the permit, apply in writing to the President for renewal of the permit.

7. Whenever a person who has compounded for a definite period desires to discontinue to run his vehicle within the period he may apply for the refund of the balance of money, if any, paid by him in advance and on reasonable cause being shown, the President may refund the excess amount, if any, paid by him provided that no refund shall be allowed for a sum less than one-third of the aggregate amount due for the period for which the composition is effected. All applications for such refunds shall be presented within fifteen days from the date of such discontinuance after the lapse of which any such claim shall not be considered under any circumstances whatsover.

REFUNDS.

8. Any person from whom toll has been recovered unauthorisedly or in excess of the amounts prescribed in respect of any particular vehicle may apply in writing along with the receipt to the President of the Municipality for the refund of the amount paid, within one month of the payment of such toll. Thereupon the President may have the claim investigated and disposed of.

GENERAL.

9. If the right of collection of toll has been formed out the composition fees collected by the President should be held at the credit of the contractor and adjusted towards his dues in the final instalment for the year.

SCHEDULE.

	Rs.	a.	p.
1 On every motor bus as defined in the Motor Vehicles Rules or Motor lorry ...	1	0	0
2 On every motor car ...	1	0	0
3 On every motor tricycle or bicycle or trailer attached to a motor car ...	0	4	0
4 On every four-wheeled carriage ...	0	8	0
5 On every two-wheeled carriage on springs other than a jutka	0	4	0
6 On every jutka laden	0	2	0
7 On every jutka unladen	0	1	0
8. On every other vehicle with springs including a tricycle or bicycle ...	0	2	0
9 On every cart or other vehicle not on springs drawn by two bullocks, buffaloes, horses, ponies, asses, or mules if laden	0	4	0
10 On every cart or other vehicle not on spring drawn by two buffaloes, bullocks, horses, ponies, asses, or mules, if not laden	0	2	0
11 On every cart or other vehicle not on springs drawn by single bullock, buffalo, horse, pony, ass or mule if laden ...	0	2	0
12 On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse, povy, ass or mule, if laden	0	1	0

NB.—The compounding fee for a lorry or van used for business purposes will be Rs. 40 P. A.

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Notification dated 28th August 1956.

Notice is hereby given to the inhabitants of Kunigal Town Municipality that the Municipal Council desires to impose the Bye-laws for the Numbering and registration of vehicles liable to taxation under section 61 (b) (ii) of the Mysore Town Municipalities Act, 1951 and the rules for the levy of tax on vehicles and animals.

Any inhabitant of the municipality objecting to the proposed tax may, within one month from the date of this Notice, send his objections in writing to the Municipal Council.

Bye-laws for the Numbering and Registration of vehicles in Kunigal Town Municipality.

1. Any person who is the owner of a carriage, bicycle or tricycle liable to taxation in the Municipality shall register such carriage, bicycle or tricycle at the Municipal Office within thirty days of these bye-laws coming into force, or within thirty days of his newly coming into possession of such carriage, bicycle or tricycle. He shall also when he continues to be in possession of such carriage, bicycle or tricycle renew the registration at the said office either for the half-year within thirty days from 1st April or thirty-one days from 1st October or for a year within thirty days from 1st April each year.

Explanation No. I.—"Owner" in these bye-laws includes the person in charge of possession for the time being of the carriage, bicycle or tricycle.

Explanation No 2.—"Carriage" means any wheeled vehicle drawn by a horse, bullock or other animal or pushed or pulled by a man, but does not include tricycles constructed for use by children below the age of twelve years and perambulators.

2. The above registration shall be made on payment of the yearly or half-yearly tax on such carriage, bicycle or tricycle as prescribed under the rules in force in the Municipality.

3. A disc bearing the register number shall be issued free of cost, to each carriage, bicycle or tricycle thus registered. In the event of the disc being lost, a duplicate will be issued on payment of a fee of annas eight. In the case of carriages, the number will be painted prominently thereon.

4. No carriage, bicycle or tricycle thus registered shall be used without its number disc being conspicuously attached to it or the number being prominently painted thereon.

5. Any person who contravenes any of the foregoing bye-laws shall, on conviction before a magistrate, be punishable with a fine which may extend to Rupees Fifty.

Rules for the levy of tax on vehicles and animals.

1. A tax at the rate specified in the following schedule shall be payable by the owners in respect of vehicles and animals of the description mentioned in the said schedule, which are used for riding, burden, or draught and kept for use within the Kunigal Town Municipality.

SCHEDULE

(1) For every cart or other vehicle without springs yearly.	Rs.	2	0	0
(2) For every bicycle or tricycle yearly.	Rs.	2	0	0

2. *Exemptions.*—In the following classes of vehicles, no tax shall be levied.

(i) Vehicles belonging to the Government and used solely for public purpose and not used or intended to be used for the purpose of profit.

(ii) Vehicles belonging to Central Government.

(iii) Vehicles belonging to Municipal Employees and Police Officers who are maintaining bicycles for discharge of their duties.

(iv) Perambulators used by children.

3. *Refund of tax.*—Where the tax due in respect of any vehicle or animal has been paid for any half-year or year or the person in charge thereof shall be entitled to a refund of the sum paid,

(*a*) If he has owned or been in charge of the vehicle or animal for not more than thirty days in the half-year or year;

(*b*) If the vehicle has been under repairs or standing at a carriage maker's or cycle-dealer's during the whole of the half-year or year;

(*c*) If certified by the President or any person authorised by him to have been unfit for use, has not been used during the whole period, provided that due notice in writing shall have been given to the municipality of the vehicle or animal having been disposed of or having ceased to be used.

4. *Method of calculating liability to tax.*—When a person has owned or had charge of two or more vehicles or two or more animals of the same descriptions each at different periods in one half-year or one year he shall be deemed to have owned and had charg of one vehicle or animal only as the case may be for the aggregate number of days in the said two or more periods.

5. *Vehicles or animals changing hands.*—If a half-year's or year's tax has been levied in respect of a vehicle or animal, no further tax for the same half-year or year shall be leviable in respect of the said vehicle or animal, if it changes hands during the currency of the said half-year or year.

N. SRINIVASA,
1350 *President.*

OFFICE OF THE PRESIDENT, TOWN MUNICIPAL COUNCIL, GUBBI.

(*Section:— Clause (b) of Section 62 of the Town Municipalities Act, 1951*).

Notification dated 11th September 1956.

No. H.C. 19—56-57. In supersession of this office Notification No. H.C. 78—52-53, dated 20th October 1955 and all other Notifications in this behalf, notice is hereby given to the inhabitants of the Municipality of Gubbi Town, that the Municipal Council have at their meeting held on 28th August 1956, resolved to adopt the Bye-laws framed under Section 48 (2) of the Town Municipalities Act, 1951, for the levy of Toll on Vehicles entering the limits of Gubbi Town Municipality and the Rules framed under Section 46 (2) of the said Act for the levy and recovery of Toll under Section 61 (*b*) (iii) of the Act on Vehicles entering the limits of Gubbi Town Municipality, respectively. The Bye-laws and Rules are both in accordance with the Model Bye-laws and Rules framed by Government in Notifications No. L. 13157—Ml. 152-52-15, dated 14th November 1952 and No. L. 13040—Ml. 152-52-14, dated 14th November 1952 respectively. The existing Bye-laws and Rules for the levy and recovery of tax on vehicles will be suspended from operation soon after the appended Bye-laws and Rules are given effect to.

2. The draft of the proposed Bye-laws and Rules appended to this notice will be taken into consideration after one month from the date of publication of this Notification in the *Mysore Gazette*, a copy of the same is also affixed on the Notice Board of the Office of the President, Town Municipal Council, Gubbi, for information.

3. Any inhabitant of the Municipality objecting to the proposed tax may, within, one month from the date of this notice, send his objection in writting to the Municipal Council.

B. NIJAGUNAIAH,
President.

Bye-laws adopted by the Gubbi Town Municipal Council under Section 48 (2) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951) for the levy of Toll on vehicles entering the limits of Gubbi Town Municipality based on the Model Bye-laws framed by Government under Section 48 (1) (z) of the Town Municipalities Act, 1951 and issued in Notification No. L. 13157—Ml. 152-52-15, dated Bangalore, 14th November 1952.

BYE-LAWS REGARDING LEVY OF TOLLS.

1. The Municipal Council shall establish toll-gates for the purpose of collecting tolls on the several routes leading into the town and notify the location of such toll-gates

2. The Toll-gates shall be called the Gubbi Town Municipal Toll-gates.

3. No vehicles liable to the payment of toll, shall enter into the Municipal limits except by one of the Toll-gates described hereunder :

(i) Tumkur Gate in Bangalore-Honnavar Road
(ii) Nittur Gate do
(iii) Hebbur Gate in Gubbi-Hebbur Road
(iv) Railway Gate in the Feeder Road to Railway Station, Gubbi,

4. The Municipal Council shall have power to change, add to or combine the existing toll-gate if they consider that such a course is necessary for the proper collection of tolls. Every such change, addition or combination shall be notified in the limits of the Municipality.

5. No toll shall be levied on through traffic. The time limit for through traffic from one end to other end of the Town shall be half-an-hour.

6. Every person or owner who is for the time being in possession or use of any vehicle shall be bound to stop at the first toll-gate of entry into the town limit through which he desires to pass.

7. Every such person or owner in possession for the time being of any vehicle shall be bound to give all necessary and true information for the ascertainment of levy and collection of toll to the person in-charge of such toll gates.

8. If on such information the person in-charge of the toll-gate considers that the owner or user of any bus, etc., is liable to pay toll, such owner or user shall pay such tolls at the prescribed rates. But if he considers that the owner or user is entitled to exemption, after looking into the pass or permit, if any, the person in-charge of the toll shall permit him to proceed.

9. *Penalties* :—Any person who violates or commits breach of the above bye-laws shall render himself liable before a Magistrate to a fine which may extend to rupees twenty.

———

(Section:—Clause (b) of Section 62 of the Town Municipalities Act, 1951.)

Notification dated 11th September 1956.

No H.C. 20-56-57. In supersession of this office Notification No. H. C. 78-52-53 dated 20th October 1955 and all other Notifications in this behalf, notice is hereby given to the inhabitants of the Municipality of Gubbi Town that the Municipal Council, have at their meeting held on 28th August 1956, resolved to adopt the Rules framed under Section 46(2)of the Town Municipalities Act, 1951, for the levy of tax under Section 61 (b) (ii) of the Act on vehicles and animals used for riding burden or draught and kept in use within Gubbi Town. The Rules are in accordance with the Model Rules framed by Government in Notification No. L. 303-Ml.—109-53-1, dated 14th April 1953. The existing Rules for the levy of tax on vehicles and animals will be suspended from operation, soon after the appended Rules are given effect to.

2. The draft of the proposed Bye-laws and Rules appended to this notice will be taken into consideration after one month from the date of publication of this Notification in the *Mysore Gazette*, a copy of the same is also affixed on the Notice Board of the office of the President, Town Municipal Council, Gubbi, for information.

3. Any inhabitant of the Municipality objecting to the proposed tax may, within one month from the date of this notice send his objection in writing to the Municipal Council.

B. NIJAGUNAIAH.
President.

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Rules for the levy of tax under Section 61 (b) (ii) of the Act on vehicles used for riding burden or draught and kept for use within the Gubbi Town Municipality:—

1. A tax at the rate specified in the following schedule shall be payable by the owners in respect of vehicles of the description mentioned in the said schedule which are used for riding, burden, or draught and kept for use within the Gubbi Town Municipality.

SCHEDULE.

	Tax. Rs. a. p.
(1) For every vehicle without springs...	3 8 0
(2) For every Bicycle	2 8 0

3. *Exemptions.*—In the following classes of vehicles no tax shall be levied.—

(1) Bicycles owned by Officials of the Municipality.
(2) Bicycles owned by Officials of Police Department

3. *Refuned of Tax.*—Where the tax due in respect of any vehicle has been paid for any year, the owner or the person in charge thereof shall be entitled to a refund of the sum paid.

(*a*) If he has owned or been in charge of the vehicle for not more than 30 days in the year.

(*b*) If the vehicle has been under repairs or standing at a carriage maker's or cycle-dealer's shop during the whole of the year;

(*c*) If the vehicle certified by the President or any person authorised by him to have been unfit for use, has not been used during the whole period, provided that due notice in writing shall have been given to the Municipality of the vehicle having been disposed of or having ceased to be used.

4. *Method of calculating liability to tax.*—When a person has owned or had charge of two or more vehicles of the same description each at different periods in one year he shall be deemed to have owned and had charge of one vehicle only as the case may be for the aggregate numberof days in the said two or more periods.

5. *Vehicles changing hands*:—If a year's tax has been levied in respect of a vehicle, no further tax for the same year shall be leviable in respect of the said vehicle if it changes hands during the currency of the said year.

———

(Section :—Clause (b) of Section 62 of the Town Municipalities Act, 1951.)

Notification dated 11th September 1956.

No. H.C. 21—56-57. In supersession of this office Notication No. H.C. 121—52-53 dated 12th October 1955 and all other Notifications in this behalf, notice is hereby given to the inhabitants of the Municipality of Gubbi Town, that the Municipal Council, have at their meeting held on 28th August 1956, resolved to adopt the Rules framed under Section 46 (2) of the Town Municipalities Act, 1951, for the levy and recovery of Lighting Tax in Gubbi Town Municipality under Section 61 (b) (x) of the Act, 1951. These rules are in accordance with the Rules framed by Government in Notification No. L. 14282-Ml. 153-52-16, dated 24th November 1952.

The existing Rules for the levy and recovery of Lighting Tax will be suspended from operation soon after the appended Rules are given effect to.

2. The draft of the proposed Bye-laws and Rules appended to this notice will be taken into consideration after one month from the date of publication of this Notification in the *Mysore Gazette* a copy of the same is also affixed on the Notice Board of the Office of the President, Town Municipal Council, Gubbi, for information.

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3. Any inhabitant of the Municipality objecting to the proposed tax, may, within one month from the date of this notice, send his objection in writing to the Municipal Council.

B. NIJAGUNAIAH,
1349 *President.*

Rules adopted by the Gubbi Town Municipal Council, under Section 46 (2) read with Section 61 (b) (x) of the Mysore Town Municipalities Act, 1951 (Mysore Act XXII of 1951) for the levy and recovery of Lighting Tax in Gubbi Town Municipality based on the Model Rules framed by Government under Section 46 (1) (h) of the Town Municipalities Act, 1951 and issues in Notification No. L. 14282—Ml. 153-52-16, dated Bangalore, 24th November 1952.

Rules for the levy and recovery of Lighting Tax in Gubbi Town Municipality.

1. A lighting tax at a rate of annas four (Re. 0-4-0) in a rupee shall be levied on the tax of lands and buildings by the Town Municipal Council, Gubbi.

2. The tax will be collected in advance in two half-yearly instalments in the months of April and October of each year, in the same manner and by the same agency as is entrusted with the collection of taxes on buildings and lands within the Municipal area.

3. A receipt shall be given for the tax paid and no refund of the tax so paid shall be made under any circumstances, unless it is shown as double payment for the same period.

———

Rules adopted by Gubbi Town Municipal Council, under section 46 (2) read with section 61 (b) (iii) of the Mysore Town Municipalities Act, 1951, for the levy and recovery of Toll on vehicles, entering the limits of Gubbi Town Municipality :—

Rules for the leavy and recovery of Toll on vehicles, entering Gubbi Town Municipality:—

1. Tolls at the rates mentioned in schedule shall be levied upon the vehicles specified therein entering the Municipality and shall be paid on demand.

2. The person in charge of the Toll-gate shall give the person paying the toll a proper receipt showing the amount received, the date and hour of payment and the description or marks of identification of the vehicles.

3. Exemptions :—

In the following classes of vehicles no Toll shall be levied :—

(1) Belonging to or employed by Government.
(2) Belonging to or employed by the Municipal Council.
(3) Licensed or registered by the Municipal Council, during the period for which they have been so registered or licensed.
(4) Belonging to a person who has compounded the Tolls leviable by periodical payments as established by the license issued therefor.
(5) Vehicles that are recognised by the Government of Mysore, for exemption, shall be exempted from payment of Toll.
(6) Used for the passage of Military or Police Officers on duty or for the conveyance of any property in their custody.
(7) Belonging to Government servants on duty who are certified by their immediate superiors as being not entitled for any travelling allowances.

4. Toll shall be levied only once in respect of each vehicle passing through the Toll-gates of the Municipality, on any day, counted from sunrise to sunrise irrespective of the number of times the vehicle enters the Municipality or the different routes by which it enters.

5. The person in charge of the Toll-gate shall be bound to maintain a proper account of the daily collection and of the traffic passing through the Toll-gate and it must be produced for inspection whenever called upon by the President, Vice-President or the Executive Officer of the Municipality.

6. Any person may before the expiry of the period mentioned in the permit apply in writing to the President for renewal of the permit.

7. Whenever a person who has compounded for a definite period desires to discontinue to run his vehicle within the period he may apply for the refund of the balance of money, if any, paid by him in advance and on reasonable cause being shown the President may refund the excess amount, if any, paid by him, provided that no refund shall be allowed for a sum less than one-third of the aggregate amount, due for the period for which the composition is effected. All applications for such refund shall be presented within fifteen days from the date of such discontinuance after the lapse of which any such claim shall not be considered under any circumstances whatsoever.

Refunds.

8. Any person from whom toll has been recovered unauthorisedly or in excess of the amounts prescribed in respect of any particular vehicle may apply in writing along with the receipt to the President of the Municipality for the refund of the amount paid within one month for the payment of such toll. Thereupon the President may have the claim investigated and disposed of.

General.

9. If the right of collection of Toll has been framed out, the composition fees collected by the President should be held at the credit of the contractor and adjusted towards his dues in the final instalment for the year.

SCHEDULE.

		Rs.	a.	p.
1	On every motor bus as defined in the Motor Vehicles Rules or motor lorry.	1	0	0
2	On every motor car ...	1	0	0
3	On every motor tricycle or bicycle or trailer attached to a motor car.	0	4	0
4	On every four-wheeled carriage ...	0	8	0
5	On every two-wheeled carriage on springs other than a jutka. ...	0	4	0
6	On every jutka laden ...	0	2	0
7	On every jutka unladen ...	0	1	0
8	On every other vehicle with springs including a tricycle or bicycle.	0	2	0
9	On every cart or other vehicle not on springs drawn by two bullocks, horses, ponies, asses, or mules, if laden.	0	4	0
10	On every cart or other vehicle not on spring drawn by two buffaloes, bullocks, horses, ponies, asses or mules, if not laden.	0	2	0
11	On every cart or other vehicle not on springs drawn by single bullock, buffalo, horse, pony, ass, or mule, if laden.	0	2	0
12	On every cart or other vehicle not on springs drawn by a single bullock, buffalo, horse, pony, ass, or mule, if not laden.	0	1	0

B. NIJAGUNAIAH,
1349 *President*